

ID: CCA_2017052209250619

UILC: 170.12-09

Number: **201736023**

Release Date: 9/8/2017

From: [REDACTED]
Sent: Monday, May 22, 2017 9:25:06 AM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject:

Hi [REDACTED] – I've reviewed the additional information that you sent me and discussed the facts and authorities with my reviewer regarding whether taxpayer complied with the requirement to obtain a contemporaneous written acknowledgement for purposes of substantiating its charitable deduction under the special requirements for contributions to donor advised funds under §170(f). As we discussed on September 19th, we believe the language in the sponsoring organization's documentation meets the requirements of both § 170(f)(8)(C) and § 170(f)(18)(b) for a contemporaneous written acknowledgement in this case. Please let us know if you have further questions.